Veterans Review and Appeal Board

2017–18

Departmental Plan

The Honourable Kent Hehr, P.C., M.P.
Minister of Veterans Affairs and Associate Minister of National Defence

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and Associate Minister of National Defence, 2016

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This document is available on the Veterans Review and Appeal Board website at http://www.vrab-tacra.gc.ca[i]

This document is available in alternative formats upon request.

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Chair's message

Our 2017–18 Departmental Plan provides parliamentarians and Canadians with information on what we do and the results we are trying to achieve during the upcoming year. To improve reporting to Canadians, we are introducing a new, simplified report to replace the Report on Plans and Priorities.

The title of the report has been changed to reflect its purpose: to communicate our annual performance goals and the financial and human resources forecast to deliver those results. The report has also been restructured to tell a clearer, more straightforward and balanced story of the actual results we are trying to achieve, while continuing to provide transparency on how tax payers' dollars will be spent. We describe our programs and services for Canadians, our priorities for 2017–18, and how our work will fulfill our departmental mandate commitments and the government's priorities.

I am very pleased to present the inaugural Departmental Plan for the Veterans Review and Appeal Board.

The Board is the administrative tribunal that provides Veterans, members of the Canadian Armed Forces (CAF) and the Royal Canadian Mounted Police (RCMP), and their families with an independent appeal process for disability benefits decisions made by Veterans Affairs Canada. Our mission is to ensure that Veterans receive the benefits they are entitled to under law through timely, respectful hearings and fair, plain-language decisions.

The Board's value lies in its ability to listen to Veterans at hearings, to receive their new evidence, and to give their cases a fresh new look. Last year, almost half of those who came to us received new or increased benefits for disabilities related to their service.

Although these decision outcomes are very important, it is equally important that Veterans have access to an appeal process that is respectful, timely and fair. In 2017-18, the Board will pursue service excellence for Veterans through several new and ongoing initiatives. These include:

- Further integrating technology into our operations to reduce our reliance on paper and improve the efficiency of our processes;
- Enhancing training and professional development for Members, to foster consistency in decision making;
- Establishing rules of practice and procedure to increase transparency and provide helpful information to Veterans and their representatives; and
- Improving our communications by focusing on plain language and outreach with the CAF, the RCMP, and Veterans.

In all of this, we will continue to be guided by feedback from applicants, Parliamentarians, the Veterans Ombudsman, Veterans' organizations, and other stakeholders dedicated to supporting Veterans and their families.

Every day, the Board's work is carried out by dedicated Members with backgrounds in the military, policing, law, health care and public service as well as experienced staff in supporting roles. In 2017-18, we will continue to grow and evolve as an organization to improve our program and fulfill our mandate for Veterans and their families. They deserve no less for their service to Canada.

Thomas Jarmyn
Acting Chair, Veterans Review and Appeal Board

Plans at a glance

In 2017-18, the Board will continue to provide Veterans with the best possible redress process for their disability benefits decisions. To do so, it will focus on a number of new and existing initiatives.

Reduce reliance on paper documents

The Board will continue to reduce its reliance on paper documents by incorporating more technology into its processes. These new processes will increase efficiency and reduce time lost mailing documents between the administration office in Charlottetown and hearing locations across Canada.

This service improvement project represents a major change in the way the Board operates: it involves new systems, new equipment, and new methods of sharing information so that Veterans' applications move more quickly through the process without relying on paper.

Enhance training and ongoing professional development for Board Members

Training for Board Members is a priority and directly contributes to consistent decisions with clear reasons written in plain language. To further support Members in their work, the Board will enhance the comprehensive professional development program that begins at their appointment and continues throughout their term.

Improve communications

The Board will continue to find ways to improve its communications with applicants, stakeholders and Canadians. It is important that these audiences understand the Board's role and have the opportunity to provide valuable feedback.

To this end, the Board will carry out a comprehensive review of correspondence and materials for applicants to ensure they are informative, helpful, and written in plain language. This work will complement the Board's ongoing focus on plain-language decision-writing and excellence in service delivery for Veterans.

The Board will also launch new video content online and in social media, to help applicants know what to expect before, during, and after their hearing. It will continue to publish decisions and other helpful resources online, to increase transparency and improve understanding of its program.

For more information on the Veterans Review and Appeal Board's plans, priorities and planned results, see the "Planned results" section of this report.

Raison d'être, mandate and role: who we are and what we do

Raison d'être

The Veterans Review and Appeal Board (Board) is an independent, administrative tribunal created in 1995. The Board provides an appeal program for service-related disability decisions made by the Department of Veterans Affairs. This program gives applicants two levels of redress for disability pension and disability award decisions and the final level of appeal for War Veterans Allowance claims.

The Board's objective is to ensure that Canada's traditional Veterans, Canadian Armed Forces members and Veterans, Royal Canadian Mounted Police applicants, qualified civilians and their families receive the disability pensions, disability awards and other benefits to which they are entitled under the law.

The responsible Minister for the Board is the Minister of Veterans Affairs and Associate Minister of National Defence.

Mandate and role

The Board's mandate is set out in the Veterans Review and Appeal Board Act[ii]. This Act provides the Board with full and exclusive jurisdiction to hear, determine and deal with all applications for review and appeal made under the Pension Act[iii], Canadian Forces Members and Veterans Re-establishment and Compensation Act - Part 3[iv], the War Veterans Allowance Act[v] and other Acts of Parliament. The Board also adjudicates duty-related pension applications under the authority of the Royal Canadian Mounted Police Pension Continuation Act[vi] and the Royal Canadian Mounted Police Superannuation Act[vii].

What does the Board do for ill and injured Veterans?

The Board offers two levels of redress for those who are dissatisfied with disability benefits decisions made by Veterans Affairs Canada (VAC, the Department). It operates at arm's-length from VAC to provide an independent appeal process. Learn more about the Board[viii].

Hearings

Hearings are conducted by Board Members, who are independent, impartial adjudicators. Their role is to decide whether the evidence meets the requirements of the legislation to award new or increased disability benefits. They are not bound by previous decisions and will change them to benefit Veterans if there is relevant credible evidence to support the change. Learn more about Board Members[ix].

Review hearings are conducted by panels of two Board Members. Veterans have the opportunity to give oral testimony and bring new evidence and witnesses in support of their case. Appeal hearings are conducted by panels of three Board Members who did not hear the case at Review. The Appeal hearing provides a further opportunity for

applicants, through their representative, to submit new information and make arguments. All hearings are non-adversarial, which means no one argues against the Veteran. Learn more about the Board's hearings[x].

What kind of cases does the Board hear?
The cases heard by the Board are often complex and challenging. Only a small percentage of Veterans (less than 10%) bring their departmental decisions forward to the Board for an independent review. The top six medical conditions in applications are:

- lower back conditions
- tinnitus
- knee conditions
- hearing loss
- neck conditions
- post-traumatic stress disorder

Workload and Outcomes
The Board issues approximately 3,500 decisions annually, of which three-quarters are Reviews and one-quarter are Appeals. In 2015-16, the Board ruled favourably in 52% of Reviews and 39% of Appeals awarding almost 1,600 applicants new or increased disability benefits. These favourability rates are due, in part, to the Board's ability to give applications a fresh review, receive new evidence and hear testimony from the Veteran and witnesses. Learn more about the Board's workload statistics[xi].

For more general information about the Board, see the "Supplementary information" section of this report.

Operating context: conditions affecting our work

Workload
Since it was established in 1995, the Board has demonstrated increased effectiveness in its operational processes and allocation of resources to deliver its program. While resources have decreased only slightly over time, the workload has changed considerably. Today, cases are more complex than in the past and often involve medical conditions and issues that can be difficult to link to factors related to service.

The Board's workload is also impacted by new programs or policies implemented by Veterans Affairs Canada. The introduction of new benefits with appeal rights to the Board, as well as changes to the Department's adjudication model, have resulted in new work or challenges for the Board.

When it forecasts its work, the Board examines the trends in the volumes and outcomes of disability pension and award decisions made by Veterans Affairs Canada. Both can fluctuate from year to year. Forecasting is further complicated by the fact that there is no time limit for Veterans to appeal a decision to the Board, and they can bring forward new evidence at each level of redress.

Human Resources
The Board relies on its Members and staff to provide Veterans and their families with a fair and timely appeal process. As a small tribunal, it faces unique challenges in workforce management and makes ongoing efforts to maintain knowledgeable and skilled Members and staff to deliver its program.

Board Members are Governor-in-Council appointees selected from a pre-qualified pool of Canadians. As the membership is dynamic, it is both a challenge and a priority for the Board to maintain a balance of experienced and new Members for expertise and knowledge transfer.

The Board invests significant time and resources to effectively train new Members before they start hearing cases. Experience has demonstrated that following an initial training period of approximately eight weeks, new Board Members also benefit a great deal from a minimum of three months of mentoring to prepare them for the full scope of their decision-making responsibilities in a fast-paced, high volume work environment.

Key risks: things that could affect our ability to achieve our plans and results

Key risks

Risks	Risk response strategy	Link to the department's Programs	Link to mandate letter commitments or to government-wide and departmental priorities
Fluctuating volume and nature of applications	• Closely monitor applications for trends. • Develop an adaptable hearing calendar in consultation with representative organizations to ensure applicants have options for timely hearings. • Comprehensive monitoring and prioritizing of cases. • Focussed training to deal with emerging and complex medical conditions and causations.	Review and Appeal	Organizational Priority: • Excellence in Service Delivery
Availability of Members who are fully-trained and ready to hear cases	• Promote the Member selection process. • Timely communication to Minister on the Board's appointment needs. • Effective training for new Members combined with ongoing training throughout a Member's term.	Review and Appeal	Organizational Priority: • Excellence in Service Delivery • High-Performing Organization

The Board's operating environment is directly influenced by the unpredictability of the nature and volume of applications. Cases can be complex, especially when it comes to establishing the relationship between the disability and service for entitlement. The main factors affecting the Board's capacity to conduct hearings are the availability of fully-trained Members and the unpredictability of the time required by applicants and representatives to prepare their cases for hearings.

In an effort to provide more timely hearings, the Board will:

- work closely with representative organizations to determine the most responsive hearing frequency and location to ensure Veterans receive timely hearings; and
- continue to use flexible hearing weeks which involves a Review panel travelling to two locations in the same week to reduce the wait time for a hearing for Veterans in low volume locations.

The Government of Canada announced a new Governor in Council (GIC) appointment process in February 2016. During the transition to this new approach, several Members were reappointed for short transitional terms but the lack of new appointments has increased workload and travel demands on the remaining Members. The Board will continue to work closely with the Privy Council Office to implement the new process to achieve timely GIC appointments.

Planned results: what we want to achieve this year and beyond

Programs

Program title

Review and Appeal

Description

The Veterans Review and Appeal Board's program delivers the independent review and appeal process for disability pension and disability award decisions made by Veterans Affairs Canada. It provides two levels of appeal for Veterans, Canadian Armed Forces members, Royal Canadian Mounted Police applicants, and their families who are dissatisfied with their disability pension, disability award, and critical injury benefit decisions. The Board conducts hearings and issues written decisions. The Board's other key functions include hearing reviews and appeals of special award decisions made by Veterans Affairs Canada relating to attendance allowances, exceptional incapacity allowances and clothing allowances; hearing the final level of appeal for War Veterans Allowance decisions; and adjudicating compassionate award applications.

Planning highlights

The Board is committed to experimenting with new approaches to improve service delivery for Veterans. In 2017-18, the Board will devote resources to incorporating more technology into its processes and reducing its reliance on paper documents. These new processes will reduce time lost in mailing documents between the Board's administration office in Charlottetown and hearing locations across Canada. This will result in greater efficiency for our organization and allow Veterans' applications to be processed faster.

In 2017-18 and beyond, the Board will continue to focus its efforts on three organizational priorities:

1. Providing Veterans with excellent service;
2. Maintaining a high-performing organization; and
3. Being open and accountable about its work.

These priorities link to the Board's strategic outcome to provide an independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada. They guide the planned actions to be taken to improve the delivery of the appeal program in order to achieve better results for Canadians.

Priority #1 **Excellence in Service Delivery**

- The Board will focus on providing timely, respectful hearings and fair, plain-language decisions to applicants.
- The Board will maximize the use of technology to provide high quality service and achieve operational efficiency. To this end, the Board will continue to reduce its reliance on paper in the hearing process. Moving less paper will make the Board's processes more efficient and reliable so Veterans' applications can be processed faster.
- Building on improvements already made, the Board will enhance the training and ongoing professional development program for Board Members.
- The Board will continue to gather feedback from applicants, Veterans' organizations and other stakeholders, to identify opportunities for improvement and communication.

Priority #2 **High-Performing Organization**

- The Board will continue to work with the Privy Council Office on the new appointment process for Board Members. The approach being followed will support an open, transparent and merit-based process to sustain high quality candidates for Member positions.
- The Board will review its work functions and organizational structure to address current and anticipated workload pressures. This will involve aligning resources to priorities and focusing on internal processes to ensure efficient program delivery.

Priority #3 **Transparency and Accountability**

- The Board will continue to develop and publish decisions and resources online to increase transparency and improve understanding of its decision making.
- The Board will establish rules of practice and procedure to provide applicants with helpful information about the appeal process.

Planned results

Expected results	Performance indicators	Target	Date to achieve target	2013–14 Actual results	2014–15 Actual results	2015–16 Actual results
Applicants are provided with a fair appeal process	Average score of cases measured against criteria for fair hearings and quality decisions on a 1-to-3 scale	2	31 March 2018	Not Available (Scale was developed and validated in 2013-14)	2	2
	Percentage of decisions issued within the published service standard	80%	31 March 2018	84% of 3,213 Review decisions; 85% of 1,159 Appeal decisions	79% of 2,729 Review decisions; 84% of 1,039 Appeal decisions	84% of 2,507 Review decisions; 89% of 793 Appeal decisions
	Percentage of Board decisions overturned by the Federal Court	Less than 2% of Board decisions are overturned by the Federal Court	31 March 2018	Less than 0.3% of decisions were overturned by the Federal Court	Less than 0.2% of decisions were overturned by the Federal Court	Less than 0.2% of decisions were overturned by the Federal Court

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending	2019–20 Planned spending
10,790,952	10,790,952	10,790,952	10,790,952

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
101	101	101

Over the 2017-18 to 2019-20 planning period, the Board requires 101 full-time equivalent positions, and $10.8 million to deliver its program. These resources will allow the Board to continue to deliver excellent service to applicants.

Internal Services

Description

Internal Services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct service categories that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. The 10 service categories are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

Planning highlights

Veterans Affairs Canada provides some internal services to the Board under a Memorandum of Understanding (MOU). This service relationship has been in place since the Board was created in 1995 and continues to capitalize on the efficiencies presented by the Portfolio Department providing internal services to a small Portfolio member.

The Board will continue to work within the MOU for Internal Services developed with Veterans Affairs Canada.

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending	2019–20 Planned spending
Internal Services to support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) with Veterans Affairs Canada.			

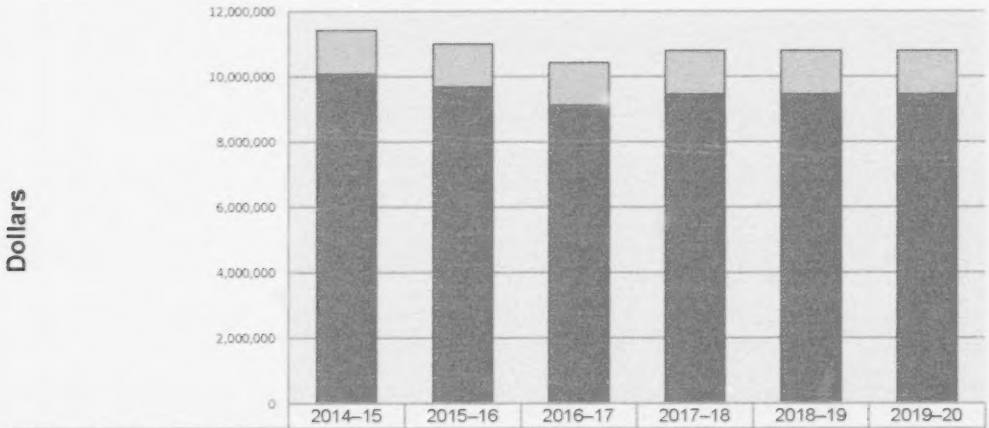
Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
Internal Services to support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) with Veterans Affairs Canada.		

Spending and human resources

Planned spending

Departmental spending trend graph



	2014–15	2015–16	2016–17	2017–18	2018–19	2019–20
Sunset Programs – Anticipated	0	0	0	0	0	0
Statutory	1,342,611	1,324,763	1,300,000	1,341,796	1,341,796	1,341,796
Voted	10,080,688	9,677,602	9,120,000	9,449,156	9,449,156	9,449,156
Total	11,423,299	11,002,365	10,420,000	10,790,952	10,790,952	10,790,952

Planned spending in 2017-18 through 2019-20 is relatively unchanged due to the stable nature of the Board's program.

Budgetary planning summary for Programs and Internal Services (dollars)

Programs and Internal Services	2014–15 Expenditures	2015–16 Expenditures	2016–17 Forecast spending	2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending	2019–20 Planned spending
Review and Appeal	11,423,299	11,002,365	10,420,000	10,790,952	10,790,952	10,790,952	10,790,952
Internal Services	Internal Services to support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) with Veterans Affairs Canada. See Section II.						
Total	11,423,299	11,002,365	10,420,000	10,790,952	10,790,952	10,790,952	10,790,952

Over the planning period 2017-18 to 2019-20, the Board's planned spending is relatively unchanged. With continued efficiencies in its operations, the Board will continue to deliver excellent service to applicants.

Planned human resources

Human resources planning summary for Programs and Internal Services (full-time equivalents)

Programs and Internal Services	2014–15 Full-time equivalents	2015–16 Full-time equivalents	2016–17 Forecast full-time equivalents	2017–18 Planned full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
Review and Appeal	95	97	102	101	101	101
Internal Services	Internal Services to support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) with Veterans Affairs Canada. See Section II.					
Total	95	97	102	101	101	101

Planned resources in 2017-18 through 2019-20 is relatively unchanged.

Estimates by vote

For information on the Veterans Review and Appeal Board's organizational appropriations, consult the 2017–18 Main Estimates.[xii]

Future-Oriented Condensed Statement of Operations

The Future-Oriented Condensed Statement of Operations provides a general overview of the Veterans Review and Appeal Board's operations. The forecast of financial information on expenses and revenues is prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management.

Because the Future-Oriented Condensed Statement of Operations is prepared on an accrual accounting basis, and the forecast and planned spending amounts presented in other sections of the Departmental Plan are prepared on an expenditure basis, amounts may differ.

A more detailed Future-Oriented Statement of Operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, are available on the Veterans Review and Appeal Board's website[xiii].

Future-Oriented Condensed Statement of Operations for the year ended March 31, 2018 (dollars)

Financial information	2016–17 Forecast results	2017–18 Planned results	Difference (2017–18 Planned results minus 2016–17 Forecast results)
Total expenses	11,799,285	12,223,952	424,667
Total revenues	0	0	0
Net cost of operations before government funding and transfers	11,799,285	12,223,952	424,667

The planned spending for Veterans Review and Appeal Board as reported on a modified-cash basis for 2017-18 is $10,790,952. This amount has been adjusted by estimated amounts for services provided without charge (i.e. accommodations, government payments to employee insurance plans, etc.), to arrive at a future-oriented total expense of $12,223,952 for 2017-18.

Supplementary information

Corporate information

Organizational profile

Appropriate minister(s): The Honourable Kent Hehr, P.C., M.P.

Institutional head: Thomas Jarmyn

Ministerial portfolio: Veterans Affairs

Enabling instrument(s): Veterans Review and Appeal Board Act[xiv]; Veterans Review and Appeal Board Regulations[xv]

Year of incorporation / commencement: 1995

Other: Applications for review and appeal can be made to the Board under the following legislation:

- Pension Act[xvi];
- Canadian Forces Members and Veterans Re-establishment and Compensation Act – Part 3[xvii] (New Veterans Charter);
- War Veterans Allowance Act[xviii];
- Royal Canadian Mounted Police Pension Continuation Act[xix]; and
- Royal Canadian Mounted Police Superannuation Act[xx].

The Board also adjudicates applications for compassionate awards made under section 34 of the Veterans Review and Appeal Board Act.

Reporting framework

The Veterans Review and Appeal Board's Strategic Outcome and Program Alignment Architecture (PAA) of record for 2017–18 are shown below:

Strategic Outcome: An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada

Program: Review and Appeal

Internal Services

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the Report on Federal Tax Expenditures.[xxi] This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational contact information

Veterans Review and Appeal Board

161 Grafton Street
PO Box 9900
Charlottetown, Prince Edward Island C1A 8V7
Canada
Website : http://www.vrab-tacra.gc.ca[xxii]

Appendix A: definitions

appropriation (crédit)
Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires)
Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Core Responsibility (responsabilité essentielle)
An enduring function or role performed by a department. The intentions of the department with respect to a Core Responsibility are reflected in one or more related Departmental Results that the department seeks to contribute to or influence.

Departmental Plan (Plan ministériel)
Provides information on the plans and expected performance of appropriated departments over a three-year period. Departmental Plans are tabled in Parliament each spring.

Departmental Result (résultat ministériel)
A Departmental Result represents the change or changes that the department seeks to influence. A Departmental Result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

Departmental Result Indicator (indicateur de résultat ministériel)
A factor or variable that provides a valid and reliable means to measure or describe progress on a Departmental Result.

Departmental Results Framework (cadre ministériel des résultats)
Consists of the department's Core Responsibilities, Departmental Results and Departmental Result Indicators.

Departmental Results Report (Rapport sur les résultats ministériels)
Provides information on the actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

full-time equivalent (équivalent temps plein)
A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

government-wide priorities (priorités pangouvernementales)
For the purpose of the 2017–18 Departmental Plan, government-wide priorities refers to those high-level themes outlining the government's agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A

Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

horizontal initiatives (initiative horizontale)
A horizontal initiative is one in which two or more federal organizations, through an approved funding agreement, work toward achieving clearly defined shared outcomes, and which has been designated (e.g. by Cabinet, a central agency, etc.) as a horizontal initiative for managing and reporting purposes.

Management, Resources and Results Structure (Structure de la gestion, des ressources et des résultats)
A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (dépenses non budgétaires)
Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement)
What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

Performance indicator (indicateur de rendement)
A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

Performance reporting (production de rapports sur le rendement)
The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (dépenses prévues)
For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

plans (plan)
The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

Priorities (priorité)
Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (programme)
A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (architecture d'alignement des programmes)
A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

results (résultat)
An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (dépenses législatives)
Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (résultat stratégique)
A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (programme temporisé)
A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (cible)
A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées)
Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

Endnotes

i. Veterans Review and Appeal Board Plans and Reports, http://www.vrab-tacra.gc.ca/Plans-eng.cfm
ii. Veterans Review and Appeal Board Act, http://laws-lois.justice.gc.ca/eng/acts/V-1.6/page-1.html
iii. Pension Act, http://laws.justice.gc.ca/eng/acts/P-6/index.html
iv. Canadian Forces Members and Veterans Re-establishment and Compensation Act – Part 3, http://laws.justice.gc.ca/eng/acts/C-16.8/index.html
v. War Veterans Allowance Act, http://laws-lois.justice.gc.ca/eng/acts/W-3/index.html
vi. Royal Canadian Mounted Police Pension Continuation Act, http://laws-lois.justice.gc.ca/eng/acts/R-10.6/index.html
vii. Royal Canadian Mounted Police Superannuation Act, http://laws-lois.justice.gc.ca/eng/acts/R-11/index.html
viii. About the Board, http://www.vrab-tacra.gc.ca/AbouttheBoard-AuSujetduTribunal-eng.cfm
ix. Board Members, http://www.vrab-tacra.gc.ca/Chair-and-members-President-et-membres-eng.cfm
x. Board's hearings, http://www.vrab-tacra.gc.ca/Overview-Apercu-eng.cfm
xi. Workload statistics, http://www.vrab-tacra.gc.ca/Facts/QuickFacts-faitsenbref-eng.cfm
xii 2017–18 Main Estimates, http://www.tbs-sct.gc.ca/hgw-cgf/finances/pgs-pdg/gepme-pdgbpd/index-eng.asp
xiii. Veterans Review and Appeal Board Plans and Reports, http://www.vrab-tacra.gc.ca/Plans-eng.cfm
xiv. Veterans Review and Appeal Board Act, http://laws-lois.justice.gc.ca/eng/acts/V-1.6/page-1.html
xv. Veterans Review and Appeal Board Regulations, http://laws-lois.justice.gc.ca/eng/regulations/SOR-96-67/index.html
xvi. Pension Act, http://laws.justice.gc.ca/eng/acts/P-6/index.html
xvii. Canadian Forces Members and Veterans Re-establishment and Compensation Act – Part 3, http://laws.justice.gc.ca/eng/acts/C-16.8/index.html
xviii. War Veterans Allowance Act, http://laws-lois.justice.gc.ca/eng/acts/W-3/index.html
xix. Royal Canadian Mounted Police Pension Continuation Act, http://laws-lois.justice.gc.ca/eng/acts/R-10.6/index.html
xx. Royal Canadian Mounted Police Superannuation Act, http://laws-lois.justice.gc.ca/eng/acts/R-11/index.html
xxi. Report on Federal Tax Expenditures, http://www.fin.gc.ca/purl/taxexp-eng.asp
xxii. Veterans Review and Appeal Board website, http://www.vrab-tacra.gc.ca/